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Attorneys for Debtors and Reorganized Debtors

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

PG&E CORPORATION,

- and -

**PACIFIC GAS AND ELECTRIC
COMPANY,**

Debtors.

- ☐ Affects PG&E Corporation
☐ Affects Pacific Gas and Electric Company
☒ Affects both Debtors

** All papers shall be filed in the Lead Case, No. 19-30088 (DM).*

Bankruptcy Case No. 19-30088 (DM)

Chapter 11

(Lead Case) (Jointly Administered)

**DECLARATION OF ROBB MCWILLIAMS
IN SUPPORT OF REORGANIZED
DEBTORS' TWENTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS (BOOKS AND
RECORDS CLAIMS)**

**Response Deadline:
December 1, 2020, 4:00 p.m. (PT)**

Hearing Information If Timely Response Made:

Date: December 15, 2020

Time: 10:00 a.m. (Pacific Time)

Place: (Telephonic Appearances Only)

United States Bankruptcy Court

Courtroom 17, 16th Floor

San Francisco, CA 94102

1 I, Robb C. McWilliams, pursuant to section 1746 of title 28 of the United States Code, hereby
2 declare under penalty of perjury that the following is true and correct to the best of my knowledge,
3 information, and belief:

4 1. I am a Managing Director at the firm of AlixPartners, LLP ("**AlixPartners**"), which is
5 an affiliate of both AlixPartners, LLC and AP Services, LLC, ("**APS**"). APS was previously retained to
6 provide interim management services to PG&E Corporation and Pacific Gas and Electric Company, as
7 debtors and reorganized debtors (collectively, the "**Debtors**," and as reorganized pursuant to the Plan,
8 the "**Reorganized Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**"). I
9 submit this Declaration in support of the *Reorganized Debtors' Twenty-Eighth Omnibus Objection to*
10 *Claims (Books and Records Claims)* (the "**Omnibus Objection**"),¹ filed contemporaneously herewith.

11 2. In my current position, I am responsible for overseeing the Bankruptcy Case Management
12 component of AlixPartners' assignment to assist the Reorganized Debtors with various matters related
13 to these Chapter 11 Cases. My area of responsibility includes the effort by AlixPartners, in coordination
14 with the Reorganized Debtors, to review and assess the validity of all claims asserted against the Debtors,
15 other than (a) Fire Claims and Subrogation Wildfire Claims and (b) providing limited support with
16 respect to Securities Claims. I am generally familiar with the Reorganized Debtors' day-to-day
17 operations, financing arrangements, business affairs, and books and records. Except as otherwise
18 indicated herein, all facts set forth in this Declaration are based upon my personal knowledge, the
19 knowledge of other APS professionals working under and alongside me on this matter, my discussions
20 with the Reorganized Debtors' personnel, the Reorganized Debtors' various other advisors and counsel,
21 and my review of relevant documents and information prepared by the Reorganized Debtors. If called
22 upon to testify, I would testify competently to the facts set forth in this Declaration. I am authorized to
23 submit this declaration on behalf of the Reorganized Debtors.

24 3. The AlixPartners team under my supervision has been actively and intimately involved
25 in the claims review and reconciliation process since shortly after the filing of these Chapter 11 Cases.
26 AlixPartners initially assisted the Debtors in the preparation of their bankruptcy schedules based on the

27 ¹ Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in
28 the Omnibus Objections.

1 Debtors' books and records. As claims were filed, AlixPartners coordinated with the Debtors the process
2 of reconciling filed claims with the Debtors' schedules and books and records to determine the validity
3 of filed claims based on those schedules and books and records. AlixPartners has developed and
4 maintains a claims reconciliation database and various data management applications that are used by
5 the Reorganized Debtors and AlixPartners to identify both valid claims as well as claims that are not
6 valid in whole or in part and the appropriate grounds for objection to such claims. AlixPartners is now
7 supporting, and will continue to support, the efforts of the Reorganized Debtors and their counsel to
8 resolve disputed claims, including by formal objections as necessary.

9 4. As part of the claims review and reconciliation process described above, the AlixPartners
10 team, working with the Reorganized Debtors' personnel and other professionals, has identified a number
11 of scheduled claims and Proofs of Claim that list higher amounts than are reflected in the Reorganized
12 Debtors' books and records.

13 5. The Omnibus Objection is directed to some of these claims—those identified on
14 **Exhibit 1**, in the row titled "Creditor" (the "**Books and Records Claims**"). In some cases, the
15 Reorganized Debtors have attempted to settle the Books and Records Claims by offering a settlement
16 amount that reflected the Reorganized Debtors' books and records. In those cases where a settlement
17 was offered, the Reorganized Debtors have waited a minimum of ten business days before including the
18 Books and Records Claims in **Exhibit 1**.

19 6. **Exhibit 1** to the Omnibus Objection was prepared by the AlixPartners team under my
20 overall supervision, and I am familiar with both documents, their contents, and the process under which
21 they were prepared.

22 7. Each of the Books and Records Claims identified on **Exhibit 1** seeks an amount that
23 contradicts the Reorganized Debtors' books and records. The Reorganized Debtors have determined
24 that the Books and Records Claims assert liabilities in excess of the amounts for which the Reorganized
25 Debtors are liable as reflected in their books and records, and as stated in the Reduced Amounts column
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1 on Exhibit 1.² In some cases, parts of the excess amounts asserted in the Books and Records Claims
2 were satisfied by, among other things, payments made during the Chapter 11 Cases pursuant to Court
3 orders or as cure payments made in connection with the Reorganized Debtors' assumption of executory
4 contracts. In other cases, since the Debtors filed their schedules in March 2019, they have issued a
5 number of payments pursuant to Court orders and as cure payments, made accounting adjustments, and
6 have conducted reconciliations of all prepetition liabilities in the ordinary course. Accordingly, the
7 Reorganized Debtors are seeking to reduce the filed claims or the scheduled claims to the amounts for
8 which they are liable based their current books and records. Through the Omnibus Objection, the
9 Reorganized Debtors seek to allow the Books and Records Claims in each respective Reduced Amount,
10 or disallow the Books and Records Claims in their entirety if the Reduced Amount is zero.

11 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and
12 correct to the best of my knowledge, information, and belief. Executed this fifth day of November,
13 2020, in Dallas, Texas.

14 /s/ Robb McWilliams
15 Robb McWilliams
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26 _____
27 ² Several Claims listed on Exhibit 1 as "Unliquidated Claims" assert unliquidated amounts. The
28 Reorganized Debtors do not dispute the liquidated amounts asserted—the asserted amount and the
Reduced Amount are the same—but simply seek to eliminate the unliquidated amounts, which do not
reconcile with the Reorganized Debtors' books and records.